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TAXATION IN PARIS.

The Tax Paid by a Parisian Family. Report by L. Beaurin-Gressier, *Journal de la Société de Statistique de Paris*, October, 1895.

This report embodies the results of the personal, painstaking work of M. L. Beaurin-Gressier, of Paris, in an original investigation during the year 1894, of the exact proportion of the expenses of his family, which went as a tax to the treasury of the State. The statistical work involved was shown in tables published in the July *Journal de la Société de Statistique de Paris*. In the report M. Beaurin-Gressier states that he does not attempt to make the result of his work a criterion. The tax paid by families varies with conditions, and only when supplemented by similar reports from other families would the results he obtains permit of generalization. During the year 1894 every item of expense was tabulated by him in detail. These expenses he grouped as follows:—

First. Those in which the final incidence of the tax involved is relatively easy to determine. (1) Residence, (2) Food, (3) Heat and Light, (4) Clothing, (5) Articles for the kitchen and household, (6) Personal property, (7) Perfumery, (8) Conveyance, (9) Recreation, (10) Presents, (11) Sundry.

Second. Those paid for services or salaries in which the tax involved is transferred to those receiving the amounts. (1) Dwelling, (2) Clothing, (3) Care of body, (4) Intellectual culture, (5) Wages, (6) Gifts.

Having done this, the more delicate task was to determine the exact percentage of tax paid in each expenditure in order to calculate the total tax paid. He defines tax as that remuneration paid by every individual to the State for the expenses of the social organization. This cuts off remuneration for services actually rendered by the State, such as for posts and telegraphs. The determination of the percentage of tax is often rendered more difficult by the varying, complex incidence of most taxes. To facilitate this determination, M. Beaurin-Gressier compiled from different official sources a series of statistical tables, which were published in the July *Journal*. The general headings of the first of these, "Table A," are as follows:—

1. Taxes paid directly by the contributor.
2. Taxes involved in services rendered.
 - a. Taxes involved in services rendered by monopolies.
 - b. Taxes involved in services rendered by "concessions."

3. Taxes in which the seller is more or less the direct collector.

a. Taxes on consumption (octroi, customs, etc.).

b. Taxes on production.

This table constitutes the essential basis of the report. Taxes intentionally ignored are (1) taxes on capital, (2) taxes on the revenue of personal property. The first he regards as manifestly outside his work. The second he considers has an incidence shifted to the public. In the table is figured out the tax paid the State, Communes and Departments, and the Customs on every item placed under the sub-headings of the taxes to be paid. Given the itemized expenses of his family, and the percentage of tax in every 100 f. paid, this could be easily done. His method of determining the rate is more interesting. The last set of tables in the July *Journal* show this, and one will suffice as an example. The first of these, "Table C," relates to the service of posts and telegraphs, the figures being obtained from *Le Bulletin de statistique du Ministre des finances*, 1893 (p. 512). It is as follows:—

Total receipts of the service,	201,859,676 f.
Total expenses, 148,851,214 f.	
Grants to boat service, 22,929,262	125,921,952
	<hr/> 75,937,724 f.

$$\frac{x}{100} = \frac{75,937,724}{201,859,676} \quad x = \frac{7,593,722,400}{201,859,676} = 37 \text{ f. } 62.$$

For every 100 f. paid then for posts and telegraphs in the family expenses for the year, 37 f. 62 are put down for the tax paid to the treasury of the State. Other rates were similarly determined. The tax paid for consumption,—by far the heaviest in Table A,—the rate is of course largely determined by the octroi and customs rate. Most complicated is the rate on production taxes, and these are not given place in the table, as they touch the family expenses in the prices paid for materials, and hence fall into place under other headings. The expenses of the family for those things of which the final incidence is easily determined were, for the year, 14,117 f. 75, with the rate tax of 23 f. 02.

In conclusion M. Beaurin-Gressier points out that a mere determination of the percentage of taxes paid by his family was not his only object. The principles they show are more important. His conclusion is that the present French fiscal system levies taxes on the manifestations of wealth, and not on the revenue. Pretending to

strike resources, taxes in reality strike expenses to which they are proportional instead of to the revenue. The tax, in fact, is often specific instead of general, and takes most from articles which may increase in value without a similar increase in tax. He therefore condemns the system, and, above all, the present tax on consumption. Reform, he says, should first busy itself with modifications of the modes of application of existing taxes. Consumption taxes should be made true taxes, *i. e.*, their end should be to furnish resources to the State, and not to furnish particular advantages or privileges favoring certain branches of industry. Many millions of francs, ostensibly paid as taxes, in truth go for such charges. It is enough to support the legitimate charges of the nation. At present the invisible hand of supplemental charges takes a portion from every table. With these unjust charges removed population would increase, the revenue of other taxes would increase astonishingly, and there would be a new financial, physical, and moral nation.

WM. HERBERT KING.

TAXATION IN ILLINOIS.

Eighth Biennial Report of the Bureau of Labor Statistics of Illinois. Subject: *Taxation.* By the Commission, George A. Schilling, Secretary. Springfield, Ill. 1895. Pp. 490.

This is a most exhaustive study of the appraisement of property for taxation in the State of Illinois, and especially in the city of Chicago. Incidentally, and with a view to explanation, the book contains some philosophical disquisitions on taxation, which add a good deal to the interest of the compilation, and which may be found of value. Especially ingenious is the explanation submitted by the Bureau to justify taking up a line of investigation which appears rather foreign to labor issues. The distribution of taxes is offered as a partial solution of the unsatisfactory labor conditions. It is argued that the workingmen are, by the shifting of taxes, compelled to pay most of them indirectly, and are, besides, taxed out of proportion on whatever of their property is visible and tangible. But we have good reason to be grateful that, by whatever reasoning, this Bureau has been able to work in a compilation of taxation statistics with an abundance of detail; for this is an undertaking to which many influ-